

CHAPTER 65

SCHOOLS AND SCHOOL DISTRICTS

S. F. 406.

AN ACT to amend the law as it appears in section two thousand eight hundred thirteen (2813), supplement to the code, 1913, (compiled code Sec. 2656), providing for tax to pay school bonds.

Be it enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. **Bond tax.** That section two thousand eight hun-
- 2 dred thirteen (2813), supplement to the code, 1913, (compiled code
- 3 sec. 2656), be amended by striking from line eleven of said section
- 4 the word "five" and inserting in lieu thereof the word "seven".

Approved March 24, A. D. 1921.

CHAPTER 66

TAXATION

S. F. 418.

AN ACT to amend section fourteen hundred thirteen (1413) of the code, (C. C. Sec. 4659), relating to the collection of taxes and penalties.

Be it enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. **Penalty for non-payment.** That section fourteen
- 2 hundred thirteen (1413) of the code, (C. C. Sec. 4659), be and the
- 3 same is hereby amended by inserting after the semicolon following
- 4 the word "delinquent" in the seventh (7) line of said section and be-
- 5 fore the word "and", the following: "on all personal taxes not paid
- 6 on or before the first Monday in December a penalty of five per cent
- 7 (5%) shall be added and collected in addition to the one per cent
- 8 (1%) per month penalty herein provided;"

Approved March 24, A. D. 1921.

CHAPTER 67

SCHOOL HOUSE SITES

S. F. 419.

AN ACT to amend chapter one hundred twenty-five (125), laws of the thirty-eighth (38th) general assembly, (C. C. Sec. 2640), relating to the acquisition of school house sites.

Be it enacted by the General Assembly of the State of Iowa:

- 1 SECTION 1. **Amendatory clause.** That the law as it appears in
- 2 section one (1), chapter one hundred twenty-five (125), laws of the
- 3 thirty-eighth (38th) general assembly of Iowa, be amended by in-

4 serring the words "and second" following the word "first" in line
5 nine thereof, and insert after the word "class" in line ten of the
6 above section "city under the manager plan".

1 **SEC. 2. Publication clause.** This act being deemed of immedi-
2 ate importance, shall take effect and be in force from and after its
3 publication in the Des Moines Register, a newspaper published in the
4 city of Des Moines, Iowa, and the Evening Democrat, a newspaper
5 published in the city of Ft. Madison, Iowa.

Approved March 24, A. D. 1921.

I hereby certify that the foregoing act was published in the Des Moines Register
March 25, 1921, and in the Evening Democrat March 26, 1921.

W. C. RAMSAY, *Secretary of State.*

CHAPTER 68

MOTOR VEHICLES

S. F. 497.

AN ACT to amend section five (5), chapter two hundred seventy-five (275) acts of
the thirty-eighth general assembly (C. C. Sec. 3048) relating to allowance of
compensation to county treasurers and counties for collection of motor vehicle
license fees.

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1. Fees for collection.** That section five (5) chapter
2 two hundred seventy-five (275) acts of the thirty-eighth general as-
3 sembly (C. C. Sec. 3048) be amended by adding thereto the following:
4 "Each county treasurer shall be allowed to retain twenty-five cents
5 (25c) for each motor vehicle license issued by him out of money col-
6 lected in each year for the registration of such motor vehicles, the
7 same to be deducted, and reported to the department, when the county
8 treasurer transfers the money collected under the provisions of this
9 chapter.

10 The money thus retained by the county treasurer shall be credited
11 to the county fund of each county for the payment of salaries, postage,
12 and other office expenses incurred in the collection of the fees pro-
13 vided for in this chapter."

Approved March 24, A. D. 1921.